

House File 35 - Introduced

HOUSE FILE 35

BY HUNTER

A BILL FOR

1 An Act providing for an Iowa individual income tax checkoff for
2 qualified Iowa zoos, making an appropriation, and providing
3 for the Act's implementation.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 303.91 Iowa zoo fund.

2 1. An Iowa zoo fund is created in the state treasury under
3 the control of the department of cultural affairs. The fund is
4 composed of moneys appropriated or available to and obtained
5 or accepted by the treasurer of state for deposit in the fund.
6 The fund shall include moneys transferred to the fund as
7 provided in section 422.12M. All interest earned on moneys in
8 the fund shall be credited to and remain in the fund. Section
9 8.33 does not apply to moneys in the fund.

10 2. Moneys in the fund that are authorized by the department
11 of cultural affairs for expenditure are appropriated, and
12 shall be used, to provide grants to qualified zoos located
13 in the state. To be qualified to receive a grant from the
14 Iowa zoo fund, a zoo must not be used primarily as a research
15 institution and must be accredited by the association of zoos
16 and aquariums.

17 3. The department may authorize payment of moneys from
18 the fund upon approval of an application from a private or
19 public organization that maintains and operates a zoo in the
20 state. The applicant shall show proof of accreditation by the
21 association of zoos and aquariums. The applicant shall also
22 indicate the annual attendance at the zoo in the calendar year
23 preceding the calendar year in which the application is filed
24 with the department.

25 4. Moneys distributed from the fund to qualified applicants
26 shall be prorated among the qualified applicants in the
27 proportion that annual attendance at each zoo that is the
28 subject of an application bears to the total annual attendance
29 at all zoos for which an application was received and approved
30 for funding.

31 5. The department shall establish rules relating to the
32 application process.

33 Sec. 2. NEW SECTION. 422.12M Income tax checkoff for Iowa
34 zoo fund.

35 1. A person who files an individual or a joint income tax

1 return with the department of revenue under section 422.13 may
 2 designate one dollar or more to be paid to the Iowa zoo fund
 3 created in section 303.91. If the refund due on the return or
 4 the payment remitted with the return is insufficient to pay the
 5 additional amount designated by the taxpayer to the Iowa zoo
 6 fund, the amount designated shall be reduced to the remaining
 7 amount of refund or the remaining amount remitted with the
 8 return. The designation of a contribution to the Iowa zoo fund
 9 under this section is irrevocable.

10 2. The director of revenue shall draft the income tax form
 11 to allow the designation of contributions to the Iowa zoo fund
 12 on the tax return. The department of revenue, on or before
 13 January 31, shall transfer the total amount designated on the
 14 tax return forms due in the preceding calendar year to the
 15 Iowa zoo fund. However, before a checkoff pursuant to this
 16 section shall be permitted, all liabilities on the books of the
 17 department of administrative services and accounts identified
 18 as owing under section 8A.504 shall be satisfied.

19 3. The department of cultural affairs may authorize payment
 20 of moneys from the Iowa zoo fund in accordance with section
 21 303.91.

22 4. The department of revenue shall adopt rules to administer
 23 this section.

24 5. This section is subject to repeal under section 422.12E.

25 Sec. 3. IMPLEMENTATION. The checkoff created in this Act
 26 shall be eligible for placement on the individual income tax
 27 return form for the tax year beginning January 1, 2021.

28 EXPLANATION

29 The inclusion of this explanation does not constitute agreement with
 30 the explanation's substance by the members of the general assembly.

31 This bill provides that taxpayers filing individual income
 32 tax returns will be allowed to designate \$1 or more on the
 33 return to be paid to the Iowa zoo fund. The bill creates
 34 the Iowa zoo fund in the state treasury under the control of
 35 the department of cultural affairs. The bill requires the

1 department of revenue to annually remit moneys collected from
2 the checkoff to the fund. Moneys in the fund shall be used to
3 provide grants to qualified zoos that submit an application for
4 funding. To be qualified, a zoo must be located in the state,
5 not used primarily for research activities, and accredited by
6 the association of zoos and aquariums.

7 The bill provides that the checkoff is eligible for
8 placement on the individual tax return form for the tax year
9 beginning January 1, 2021, and that it is subject to repeal
10 under Code section 422.12E, which allows no more than four
11 checkoffs on the individual tax return form and provides for
12 the automatic repeal of the two checkoffs receiving the least
13 in contributions over a two-year period. Two checkoffs are
14 scheduled to be repealed on the individual tax return form
15 for the tax year beginning January 1, 2021, pursuant to Code
16 section 422.12E.